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POWER OF ATTORNEY**POWER OF ATTORNEY
FOR PATENT APPLICATION****ATTORNEY DOCKET NO. 8055-147 (02 P 83330 US)**

As a below named inventor for the PATENT APPLICATION entitled:

Method for Forming a Top Oxide with Nitride Liner

Application Serial No. 10/798,865, filed on March 12, 2004, I hereby appoint the following attorneys listed below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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Date

December, 10th 2004